$~24, 25, & 32

* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

\+ ITA 1103/2017, CM APPL.44151/2017
ITA 1104/2017
ITA 1111/2017, CM APPL.44159/2017

PRINCIPAL COMMISSIONER OF INCOME TAX - 1 ..... Appellant
Through: Mr. Sanjay Kumar, Advocate.

versus

ANSAL HOUSING & CONSTRUCTION LTD. ..... Respondent
Through: Mr. Gaurav Jain with Mr. Aniket D. Agrawal, Advocates.

CORAM:
HON'BLE MR. JUSTICE S. RAVINDRA BHAT
HON'BLE MR. JUSTICE SANJEEV SACHDEVA

ORDER

% **05.12.2017**

The questions of law urged in these batch of appeals under Section 260A of the Income Tax Act, 1961 are with respect to disallowance made for development and construction of housing projects prior to 1.10.1998 and secondly disallowance on the ground of housing units constructed with the built up area of more than 1000 sq.ft. The Assessing Officer held that these were ineligible for benefit under Section 80 IB (10).

We notice that this issue is no longer *res integra*; in the assessee's case for assessment years 2000-01 and 2001-02, the revenue had lost its appeals (ITA 480 & 485/2010 and 437/2011, decided on 24.09.2012). Therefore, no substantial question of law arises; the appeals are dismissed, accordingly, along with all the pending applications.

S. RAVINDRA BHAT, J

SANJEEV SACHDEVA, J

DECEMBER 05, 2017
/vikas/